IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 6TH MARCH 2007 / 15TH PHALGUNA 1928

WP(C).No. 7474 of 2007(M)

PETITIONER:

UTILITY ALLOYS PRIVATE LIMITED.,
10/247, MARUTHACODE, AKATHETHARA,
PALAKKAD, REPRESENTED BY ITS MANAGER
T.P.BALACHANDRAN.

BY ADV. SRI.N.MURALEEDHARAN NAIR.

RESPONDENTS:
----

1. **ASSISTANT COMMISSIONER(ASSESSMENT),**
   COMMERCIAL TAXES, SPECIAL CIRCLE,
   PALAKKAD.

2. **THE DEPUTY COMMISSIONER,**
   DEPARTMENT OF COMMERCIAL TAXES,
   SALES TAX COMPLEX, PALAKKAD.

3. **THE SUPERINTENDENT,(ADJUDICATION),**
   OFFICE OF THE COMMISSIONER OF CENTRAL
   EXCISE & CUSTOMS, CALICUT COMMISSIONERATE,
   CENTRAL REVENUE BUILDING,MANANCHIRA,
   CALICUT.

BY SR. GOVT. PLEADER SRI. MOHAMMED RAFIQ,
ADV. SRI. JOHN VARGHESE, ASST. S.G. FOR R3.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 06/03/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.7474 of 2007-M

Dated this the 6th day of March, 2007

JUDGMENT

The petitioner has approached this Court challenging Ext.P4 notice issued under Section 17(3) of the K.G.S.T. Act. The learned counsel for the petitioner submitted that the petitioner apprehends that the assessee may not be given reasonable opportunity to produce necessary records called for by the assessing authority. Those records are before the Central Excise Officials. It has already filed Ext.P6 petition before the Superintendent (Adjudication) of Central Excise & Customs, the third respondent herein. If without affording a reasonable opportunity the assessment is completed, the petitioner will be seriously prejudiced.

2. I heard the learned Government Pleader for respondents 1 and 2 and the learned Assistant Solicitor General for the third respondent.

3. If Ext.P6 is received and pending, the third respondent shall take a decision on it as expeditiously as possible and help the petitioner to produce necessary records before the Sales Tax Authorities. Respondents 1 and 2 are directed to grant reasonable time to the petitioner to produce the books of accounts and the

records if its request for adjournment based on the ground that most of the documents are with the third respondent is found to be genuine.

The Writ Petition is disposed of as above.

K.BALAKRISHNAN NAIR, JUDGE.

MS